

EXHIBIT 3

Proof of Claim

Fill in this information to identify the case:

Debtor 1 Lear Capital, Inc.

Debtor 2
(Spouse, if filing)

United States Bankruptcy Court for the: District of Delaware

Case number 22-10165-BLS

E-Filed on 08/01/2022

Claim ☐ 163

Official Form 410

Proof of Claim

04/19

Read the instructions before filling out this form. This form is for making a claim for payment in a bankruptcy case. Do not use this form to make a request for payment of an administrative expense. Make such a request according to 11 U.S.C. § 503.

Filers must leave out or redact information that is entitled to privacy on this form or on any attached documents. Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, and security agreements. Do not send original documents—they may be destroyed after scanning. If the documents are not available, explain in an attachment.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Fill in all the information about the claim as of the date the case was filed. That date is on the notice of bankruptcy (Form 309) that you received.

Part 1: Identify the Claim

1. Who is the current creditor?	<u>Ohio Department of Taxation</u> Name of the current creditor (the person or entity to be paid for this claim) Other names the creditor used with the debtor	
2. Has this claim been acquired from someone else?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. From whom?	
3. Where should notices and payments to the creditor be sent? Federal Rule of Bankruptcy Procedure (F.R.B.P.) 2002(g)	Where should notices to the creditor be sent? <u>Ohio Department of Taxation</u> Name <u>Bankruptcy Division P.O. Box 530</u> Number Street <u>Columbus</u> <u>OH</u> <u>43216</u> City State ZIP Code Contact phone Contact email <u>bankruptcydivision@tax.state.oh.us</u>	Where should payments to the creditor be sent? (if different) <u>OHio Attorney General's Office</u> Name <u>30 East Broad Street, 14th Floor</u> Number Street <u>Columbus</u> <u>OH</u> <u>43215</u> City State ZIP Code Contact phone Contact email
Uniform claim identifier for electronic payments in chapter 13 (if you use one): _____		
4. Does this claim amend one already filed?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Claim number on court claims registry (if known) Filed on	
5. Do you know if anyone else has filed a proof of claim for this claim?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Who made the earlier filing?	

Part 2: Give Information About the Claim as of the Date the Case Was Filed

6. Do you have any number you use to identify the debtor? ☒ No
☐ Yes. Last 4 digits of the debtor's account or any number you use to identify the debtor:

7. How much is the claim? \$ 1,337,060.94 Does this amount include interest or other charges?
☐ No
☒ Yes. Attach statement itemizing interest, fees, expenses, or other charges required by Bankruptcy Rule 3001(c)(2)(A).

8. What is the basis of the claim? Examples: Goods sold, money loaned, lease, services performed, personal injury or wrongful death, or credit card.
 Attach redacted copies of any documents supporting the claim required by Bankruptcy Rule 3001(c).
 Limit disclosing information that is entitled to privacy, such as health care information.
 Ohio Taxes

9. Is all or part of the claim secured? ☒ No
☐ Yes. The claim is secured by a lien on property.
Nature of property:
☐ Real estate. If the claim is secured by the debtor's principal residence, file a *Mortgage Proof of Claim Attachment* (Official Form 410-A) with this *Proof of Claim*.
☐ Motor vehicle
☐ Other. Describe:
Basis for perfection:
 Attach redacted copies of documents, if any, that show evidence of perfection of a security interest (for example, a mortgage, lien, certificate of title, financing statement, or other document that shows the lien has been filed or recorded.)
Value of property: \$
Amount of the claim that is secured: \$
Amount of the claim that is unsecured: \$ (The sum of the secured and unsecured amounts should match the amount in line 7.)
Amount necessary to cure any default as of the date of the petition: \$
Annual Interest Rate (when case was filed)
☐ Fixed
☐ Variable

10. Is this claim based on a lease? ☒ No
☐ Yes. Amount necessary to cure any default as of the date of the petition. \$ 0.00

11. Is this claim subject to a right of setoff? ☒ No
☐ Yes. Identify the property:

12. Is all or part of the claim entitled to priority under 11 U.S.C. § 507(a)?

☐ No

☒ Yes. Check one:

A claim may be partly priority and partly nonpriority. For example, in some categories, the law limits the amount entitled to priority.

☐ Domestic support obligations (including alimony and child support) under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B).

Amount entitled to priority

\$ 0.00

☐ Up to \$3,025* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use. 11 U.S.C. § 507(a)(7).

\$ 0.00

☐ Wages, salaries, or commissions (up to \$13,650*) earned within 180 days before the bankruptcy petition is filed or the debtor's business ends, whichever is earlier. 11 U.S.C. § 507(a)(4).

\$ 0.00

☒ Taxes or penalties owed to governmental units. 11 U.S.C. § 507(a)(8).

\$ 1,178,075.37

☐ Contributions to an employee benefit plan. 11 U.S.C. § 507(a)(5).

\$ 0.00

☐ Other. Specify subsection of 11 U.S.C. § 507(a)() that applies.

\$ 0.00

* Amounts are subject to adjustment on 4/01/22 and every 3 years after that for cases begun on or after the date of adjustment.

Part 3: Sign Below

The person completing this proof of claim must sign and date it.
FRBP 9011

If you file this claim electronically, FRBP 5005(a)(2) authorizes courts to establish local rules specifying what a signature is.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both.
18 U.S.C. §§ 152, 157, and 3571.

Check the appropriate box:

☒ I am the creditor.

☐ I am the creditor's attorney or authorized agent.

☐ I am the trustee, or the debtor, or their authorized agent. Bankruptcy Rule 3004.

☐ I am a guarantor, surety, endorser, or other codebtor. Bankruptcy Rule 3005.

I understand that an authorized signature on this *Proof of Claim* serves as an acknowledgment that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

I have examined the information in this *Proof of Claim* and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on date 08/01/2022
 / DD /

/s/ Shelly I. Todd

Signature

Print the name of the person who is completing and signing this claim:

Name Shelly I. Todd
First name Middle name Last name

Title Tax Program Assistant Administrator

Company Ohio Department of Taxation
Identify the corporate servicer as the company if the authorized agent is a servicer.

Address
Number Street

City State ZIP Code

Contact phone Email

Attachment 1 - Lear Capital Inc. 22-10165 Stars POC.pdf

Description -

U.S. BANKRUPTCY COURT
DISTRICT OF DELAWARE
AT WILMINGTON

PROOF OF CLAIM - OHIO DEPARTMENT OF TAXATION

IN RE: LEAR CAPITAL, INC.
1900 S BUNDY SR STE 650
LOS ANGELES, CA 90025

Case No.: 22-10165
Chapter: Chapter 11
Claim Date: July 21, 2022

The undersigned, whose mailing address is PO Box 530, Columbus, OH 43216-0530, is the duly appointed agent of the Tax Commissioner of the State of Ohio and is authorized to make this Proof of Claim on behalf of the claimant.

The debtor is now indebted to the State of Ohio in the amount set forth below:

1 Sales Tax Assessment : Estimate

1. Tax Due for 01/01/2016-03/02/2022		
2. Total Amount of Tax Due	\$1,060,120.45	Priority
3. Total Amount of Interest Due	\$117,954.92	Priority
4. Total Amount of Penalty Due	\$158,985.57	Unsecured
5. Total Amount of Assessment	\$1,337,060.94	
Total Amount of Priority Claim	\$1,178,075.37	
Total Amount of Secured Claim	\$0.00	
Total Amount of General Unsecured Claim	\$158,985.57	
TOTAL AMOUNT DUE	\$1,337,060.94	

Items above marked as "Estimated" indicate obligations where the required returns were not remitted at the time this claim was filed.

The amount of all payments has been credited and deducted for making this Proof of Claim.

Be advised: Liens may be attached to the Debtor's real property although no secured claim is indicated above. To the extent that there is equity in real property and the Department's statutory lien has attached, a secured claim would exist. As of the claim date, insufficient information is available to the Department to determine the secured status of the obligation(s). Please contact the Ohio Attorney General's Office for information regarding the Department's liens.

The tax and interest claims listed above are entitled to priority in accordance with 11 U.S.C. Section 507(a)(8) except as specifically set forth as a Non-Priority, general unsecured claim. Penalty amounts are not included in the priority claim amount total.

Leave is requested to amend this Proof of Claim at a later date should any increased tax deficiency be disclosed or discovered.

/s/Shelly I. Todd
Tax Program Assistant Administrator
Bankruptcy Division
Ohio Department of Taxation
PO Box 530
Columbus, OH 43216-0530

Contact Information: Phone: 1-614-752-6864 / Fax: 1-614-995-0164 / Email:
BankruptcyDivision@tax.state.oh.us or shelly.todd@tax.state.oh.us

NOTICE

All checks in payment of this claim should be made payable and forwarded to the Ohio Attorney General, Collections Enforcement Section, 30 E. Broad St. 14th Floor, Columbus, Ohio 43215.